



GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:  
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:

**1<sup>ST</sup> FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107**

C. No. V(30)141/RTI/HQ/CGST & CX/Kol-North/2023/

Dated: - .07.2023

To  
Sri Subir Kumar Chakraborty,  
Electrosteel Castings Limited,  
GK Tower, 19, Camac street,  
Kolkata - 700017, West Bengal.

*Dept (system)*

Sir/Madam,

**Sub: Information under the RTI Act, 2005 — Regarding.**

Please refer to your RTI application (reg. no. GSTKT/R/T/23/00127) dated- 17.06.2023 which has been received in this Commissionerate on 26.02.2023 and received to this section on 26.02.2023. Subsequently the said RTI application was registered at this office vide Registration No. 156/RTI/Kol-North/2023 dated- 26.06.2023.

The desired informations as received from the Assistant Commissioner (Hq. Adjudication), CGST & CX, Kolkata North Commissioner is enclosed. If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the, 1<sup>st</sup> Appellate Authority, Joint Commissioner, CGST & CE, Kolkata North Commissionerate, Kolkata., O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 01 (one) sheets.



Yours sincerely,

*sdf*

(Mini Chowdhary)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North Comm'te

C. No. As above/

*8980*

Dated: .03.2023

Copy forwarded for information to: -

*25 JUL 2023*

1. The Deputy Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 17.06.2023 submitted Sri Subir Kumar Chakraborty, Electrosteel Castings Limited, GK Tower, 19, Camac street, Kolkata - 700017, West Bengal. (Enclosed as mentioned above).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

*Mini Chowdhary*

(Mini Chowdhary)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North Comm'te

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*27/07/2023*

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07/07/23



GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,  
CGST & CX KOLKATA NORTH COMMISSIONERATE: KOLKATA  
GST BHAWAN, 2<sup>nd</sup> FLOOR, 180, RAJDANGA MAIN ROAD, SHANTIPALLY, KOL-107

C. No. V(15)04/North CGST & CX/Adjn/RTI/2017/

7006

Dated:

To,

CPIO & Deputy Commissioner

HQ, RTI Cell

CGST & CX Kolkata North Commissionerate

5 JUL 2023

Sir,

**Sub:** RTI application dated 17.06.2023 filed by Sri Subir kumar Chakraborty, Electrosteel Castings Limited, GK Tower, 19, Camac Street, Kolkata-700017, West Bengal, transferred under Sec.5(4) of RTI Act, 2005-regarding.

Please refer to letter C.No.V(30)141/RTI/HQ/CGST & CX/Kol North/2023/6527 dated 27.06.2023 on the above subject.

In this connection, the desired report is point wise furnished below for your kind information and necessary action at your end.

- (i) A copy of the letter of File no. 116/19/21-CX-3 dated 19.05.2021- separate sheet attached.
- (ii) Legible copies of the correspondence letter-as per records, there is no such letter had been issued by this office.

05/07/23

[S.K.Biswas]

Assistant Commissioner

H.Q. Adjudication

CGST & CX, Kolkata North Commissionerate

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F.No.116/19/21-CX.3  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(CX & ST Wing)

Room No. 263E, North Block, New Delhi.  
Dated 13 May 2021

To  
All Principal Chief Commissioner/Chief Commissioner of CGST & CE  
All Principal Director General/ Director General

Madam/Sir.

**Sub: Adjudication of Show Cause Notices issued on the basis of CERA/CRA objection-reg**

Kind attention is invited to the Board Circular No. 1023/11/2016 CX dated 08.04.2016. Along with the Circular, a list of the audit objections relating to Central Excise and Service Tax issued prior to 01.03.2014, where Action Taken Notes (ATNs) were pending, were enclosed as Annexure B and it was directed not to adjudicate the Show Cause Notices (SCNs) relating to audit objections figuring in the list. It was further instructed that the SCNs relating to rest of the objections may be taken up for adjudication on merit, including those in call book, following the procedure prescribed in Para 5 of the said circular.

2. The list of pending Audit Objections for Central Excise and Service Tax is reviewed in consultation with the office of C&AG and Commissioner (PAC). It is informed that none of the ATNs included in Annexure-B of said Circular are pending with C&AG. Accordingly, it is directed that SCNs pertaining to all such audit objections as per Annexure-B of said Circular may be taken up for adjudication as per the procedure prescribed in the Para 5 read with Para 6.1 of the said circular.

3. A list of 25 Audit paras. pending as on 07.04.2021, as received from the office of Commissioner (PAC) is enclosed as Annexure -1 to this letter. 13 of which are pending with the Ministry for furnishing further comments and 12 are pending with C&AG for vetting comments. Except these 25 Audit paras, no Audit Para for Central Excise and Service Tax is pending with either Ministry or C&AG. SCNs (whether pertaining to period prior to the date of issue of circular or afterwards and including those in call-book) pertaining to audit objections, except these 25 Audit

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paras. may be taken up for adjudication as per the procedure prescribed in the Para 5 of the said circular.


4 It is further clarified that the SCNs pertaining to all such audit objections where ATNs are pending for final settlement as per Annexure-1 but audit objections are admitted, may be taken up for adjudication as per Para 5 of the said circular. For the rest of ATNs in Annexure-1, where the paras are contested, instructions according to Para 6.2 of the said circular may be followed. The final ATNs for such paras will be sent to the field formations for necessary action in due course as and when the ATNs are vetted. CX-7 wing of CBIC from time to time sends final ATNs for Audit Paras as and when vetted by C.&AG, to the field formations

5 It is requested to strictly follow the above instructions for adjudications of SCNs issued on the basis of CERA/CRA objection along with the procedure prescribed in Board Circular No. 1073/11/2016-CX dated 08.04.2016.

6. Difficulties, if any, in implementing the instructions may be brought to the notice of the Board

Encl. as above.

Yours faithfully,

  
(Rubal Saroha)  
DC/ OSD(CX & ST)